

RÉSUMÉ DIGEST

ACT 270 (HB 463)

2020 Regular Session

Stefanski

Existing law authorizes the town of Scott, subject to voter approval, to levy a sales and use tax not to exceed 1%. Provides that the tax is not subject to rate limitations established by existing constitution or existing law and shall not limit taxing authority granted to any other political subdivision.

New law limits the duration of the additional tax to 10 years; authorizes renewal, subject to voter approval, for up to 10 years.

Existing law provides for use of the proceeds of the tax for emergency services provided by the fire and police departments. Prior law provided that one-third of the proceeds would be used for parks and recreation, cultural districts, economic development, drainage, roads, and bridges. New law provides for use of *all* of the proceeds for emergency services provided by the fire and police departments. Requires that the proceeds be divided equally between the departments.

Prior law specified the ballot language that the governing authority of Scott would use in submitting the tax proposition to the voters. New law removes existing law.

New law authorizes the governing authority of the city of Crowley, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 5% of the rent or fee charged for such occupancy.

New law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax. Requires that the proceeds of the tax be used to promote tourism, recreation, and culture, to promote economic development, and to finance the construction, maintenance, and operation of a convention and conference center and related infrastructure including the acquisition of property therefor.

Effective upon signature of governor (June 11, 2020).

(Amends R.S. 47:338.24.5(C) and (E); Adds R.S. 47:338.222; Repeals R.S. 47:338.24.5(F))